

CHAPTER 29

**ACCOUNTING FEEDBACK FILES AND REPORTS FROM
DFAS CENTER FOR SUSTAINING FORCES - INDIANAPOLIS DFAS-INTO
REPORTING ACTIVITIES**2901 GENERAL

This chapter identifies feedback files and reports produced by the Defense Finance and Accounting Service (DFAS) Center for Sustaining Forces - Indianapolis and used by accounting activities and major commands (MACOMs) to identify various types of processing errors, uncleared transactions, problem disbursements, and out of balance conditions. In most cases the following reports are provided as electronic files and hardcopy reports are no longer mailed.

2902 RESPONSIBILITIES

290201. DFAS Center for Sustaining Forces - Indianapolis is responsible for providing the accounting activities and MACOMs with files or reports identifying errors, uncleared transactions, problem disbursements, out of balance conditions, and accepted accounting data.

290202. Accounting activities and MACOMs are jointly responsible for:

- A. Using the feedback files and reports to reconcile the accounting records with the data accepted by DFAS Center for Sustaining Forces - Indianapolis.
- B. Ensuring that the errors are properly corrected.

2903 FILES AND REPORTS

290301. Departmental Budgetary Reporting System Consolidated Error List.

A. Overview. This file pertains to monthly status report submissions from accounting activities. It identifies the status report errors identified by DFAS Center for Sustaining Forces - Indianapolis edit tables.

B. Preparation. Sources of data for this file are the monthly status reports which are submitted to DFAS Center for Sustaining Forces - Indianapolis by the 3rd workday of the month. The DFAS Center for Sustaining Forces - Indianapolis provides this error file as part of Electra, and accounting activities have until the 8th workday to correct the errors. FMS/Security Assistance errors are provided by DFAS-DE/IBAD.

C. Use. The accounting activity will confirm that all expected data has been received, and review, research, and process the error corrections. Accounting activities must ensure that their edit tables are updated to eliminate future erroneous reporting.

D. DFAS Center for Sustaining Forces - Indianapolis Point of Contact (POC). Contact your field support team POC for assistance correcting errors in this file.

290302. Data Element Management Accounting Reporting System (DELMARS) Statement of Accountability Monthly Preliminary Listing and Monthly Error Listing.

A. Overview. This is a two-part error listing consisting of the following:

1. Statement of Accountability (SOA) Monthly Preliminary Listing. This listing shows a disbursing activity's SOA transactions submitted to DFAS Center for Sustaining Forces - Indianapolis, and reflects any corrections made by the Center with a record type "M."

2. Monthly Error Listing. This listing identifies errors in the submission.

B. Preparation. Portions of the DELMARS report (RCS CSCFA-302) related to the disbursing officer's (DO's) accountability provide the data for this report. DFAS Center for Sustaining Forces - Indianapolis provides this file by the 9th workday of the month following the end of the accounting period. Figures 29-1 and 29-2 show examples of the data included, although hardcopies are no longer provided.

C. Use. Disbursing activities will review the errors and initiate the necessary corrections as indicated by the error codes. Refer to Appendix T for error code correction procedures. Disbursing activities will review the Statement of Accountability Monthly Preliminary Listing to verify accuracy of the monthly SF 1219 SOA and the monthly DELMARS RCS CSCFA-302.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this error listing.

290303. DELMARS Monthly Statement of Transaction List and Accelerated Reporting of Receipt and Outlay (Statement of Transactions) Error Listing.

A. Overview. This is a two-part error listing consisting of:

1. DELMARS Monthly Statement of Transactions (SOT) List. This is a list of all SOT items accepted by DFAS Center for Sustaining Forces - Indianapolis from the disbursing activity's monthly submission. DFAS Center for Sustaining Forces - Indianapolis compares the SOA 410 line totals with the SOT net disbursement totals, and adjusts

any differences. These differences are reflected at the end of the listing as appropriation 21F3875.8825.

2. Monthly Error Listing. This listing identifies errors in the disbursing activity's submission.

B. Preparation. The RCS CSCFA-302 provides the data for this report. Figures 29-3 and 29-4 show examples of the data included, although hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file monthly by the 9th workday of the month following the end of the accounting period.

C. Use. Disbursing activities will review the error lists and initiate the necessary corrections as indicated by the error codes. The listing indicates the items that DFAS Center for Sustaining Forces - Indianapolis processed and how they processed them.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this error listing.

290304. Departmental Expenditure System HCJA5A Suspense History Uncleared Files.

A. Overview. These files of suspended transactions are created as a result of DFAS Center for Sustaining Forces - Indianapolis edits or differences between the SOT and SOA.

B. Preparation. The RCS CSCFA-302, RCS CSCFA-304 (Fiscal Station Accounting/Clearance Report), and RCS TREAS-1061 (Statement of Interfund Transactions) Reports provide the data for these error files. DFAS Center for Sustaining Forces - Indianapolis provides the following files by the 10th workday of the month following the end of the accounting period:

1. IFSNE**TXT. Provides net values by fiscal station number (FSN) and aging category.

2. IFSNE_MP.TXT. Provides net values for all MACOMS by MACOM and aging category.

3. IFSNE_OP.TXT. Provides net values for all operating locations (OPLOCs) by OPLOC and aging category.

4. IFSAB**P.TXT. Provides absolute values by FSN and aging category.

5. IFSAB_MP.TXT. Provides absolute values for all MACOMs by MACOM and aging category.

6. IFSAB_OP.TXT. Provides absolute values for all OPLOCs by OPLOC and aging category.

C. Use. Accounting activities and MACOMs will:

1. Identify transactions erroneously submitted to DFAS Center for Sustaining Forces - Indianapolis that require corrective action.

2. Reconcile accounting activity ledgers to the DFAS Center for Sustaining Forces - Indianapolis records.

3. Identify differences (out of balances) between the SOT and the SOA. DFAS Center for Sustaining Forces - Indianapolis uses 21F3875.8825 for out of balance conditions.

4. Take corrective action in the following month's submission. Line items will drop off the report when the net total equals zero.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning these files.

290305. Analysis of Unmatched Transactions (Deposits in Transit)

A. Overview. DFAS Center for Sustaining Forces - Indianapolis furnishes this analysis to the disbursing activities that have deposit transactions which are not in agreement with Treasury records. It identifies which activity submitted the transaction and what is on the Treasury records.

B. Preparation. The SOA submitted by disbursing activities to DFAS Center for Sustaining Forces - Indianapolis and Treasury provides the data for this report. The data includes deposit information, chargebacks, and changes. Figure 29-5 shows an example of the data included. The DFAS Center for Sustaining Forces - Indianapolis provides this analysis to disbursing activities and accounting activities having unmatched transactions by the 5th workday of the second month following the end of the accounting period.

C. Use. The disbursing activity will review the analysis and make corrections within 90 days. The disbursing activity then reconciles any discrepancies between this report and the SF 1219. The corrections may include adjusting entries or copies of prior submissions.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this analysis.

290306. Command Expenditure Report (CER).

A. Overview. The CER contains selected expenditure data sent to DFAS Center for Sustaining Forces - Indianapolis from disbursing and accounting activities. The report contains two sections: Section I-Specific Allotments, and Section II-Open Allotments. Each section has two parts: Part A-Reimbursements and Part B-Disbursements.

B. Preparation. The RCS CSCFA-302, RCS CSCFA-304, RCS TREAS 1061, and the other Services' detail data processed by DFAS Center for Sustaining Forces - Indianapolis provide the data for this report. Figures 29-6 and 29-7 show examples of the data included, although hard copies are no longer provided. This report is available by the 9th workday of the month following the end of the accounting period.

C. Use. Accounting activities will use this report to determine expenditures by month and FYTD for FSNs. The report identifies transactions by this station, by others, or through interfund. This report assists the accounting activities in their review and reconciliation of expenditure data. Accounting activities will also use this report to identify corrective action required to eliminate Status/CER differences (status reports versus the CER) and prevent recurrence. Correct status/CER differences in the following reporting period. For closed accounts, status/CER differences are authorized when "by others" expenditure transactions properly made before an account closed are cleared and reported in the expenditure reports after the account closed.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this report.

290307. Consolidated Expenditure Edit System Monthly Edit Accepted/Error Listings.

A. Overview. These listings provide the submitting activity with the transactions accepted or erred out by DFAS Center for Sustaining Forces - Indianapolis edits. Part I shows interfund data, and Part II shows transactions by others (TBO) data. Erroneous transactions will have alpha and/or numeric codes that may require corrective action.

B. Preparation. The RCS CSCFA-304 report provides the data for these listings. They include TBO and interfund transactions accepted, rejected, or suspended. Figures 29-8 through 29-11 show the formats. DFAS Center for Sustaining Forces - Indianapolis provides this data by the 12th workday of the month following the end of the accounting period.

C. Use. The accounting activity will use the listings to determine whether and how DFAS Center for Sustaining Forces - Indianapolis processed the RCS CSCFA-304 data. Reconcile the totals on this listing to the accounting activity submission to verify that DFAS Center for Sustaining Forces - Indianapolis processed the same number of transactions as submitted by the accounting activity. Review the appropriation totals to determine transactions suspended or changed, and reconcile discrepancies between expenditure and status reports. Correct "alpha error" conditions and "numeric error" codes, if applicable (see Appendix S).

MACOMs will verify that the DFAS Center for Sustaining Forces - Indianapolis data agrees with the accounting activity submissions, review any discrepancies, and ensure that corrections are made in the next monthly submission.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this listing.

290308. Transactions for Others/Transactions by Others (TFO/TBO) Reporting System-Total Uncleared Files.

A. Overview. These files show all TFOs/TBOs and rejects not cleared through the DFAS Center for Sustaining Forces - Indianapolis TFO/TBO clearance system. The clearing entity will use these files to determine why the transaction has not cleared.

B. Preparation. The RCS CSCFA-302 and RCS CSCFA-304 reports provide data for this report. DFAS Center for Sustaining Forces - Indianapolis processes RCS CSCFA-302 and RCS CSCFA-304 data through a clearance system. These files show all transactions that do not match for clearance. DFAS Center for Sustaining Forces - Indianapolis provides the following files by the 10th workday of the month following the end of the accounting period:

1. TBNET**I.TXT. Provides uncleared TBO net value intransits by FSN and aging category.
2. TBNET**U.TXT. Provides uncleared TBO net value unmatched disbursements (UMDs) by FSN and aging category.
3. TBNET_MI.TXT. Provides uncleared TBO net value intransits for all MACOMs by MACOM and aging category.
4. TBNET_OI.TXT. Provides uncleared TBO net value intransits for all OPLOCs by OPLOC and aging category.
5. TBNET_MU.TXT. Provides uncleared TBO net value UMDs for all MACOMs by MACOM and aging category.
6. TBNET_OU.TXT. Provides uncleared TBO net value UMDs for all OPLOCs by OPLOC and aging category.
7. TBABS**I.TXT. Provides uncleared TBO absolute value intransits by FSN and aging category.
8. TBABS**U.TXT. Provides uncleared TBO absolute value UMDs by FSN and aging category.

9. TBABS_MI.TXT. Provides uncleared TBO absolute value intransits for all MACOMs by MACOM and aging category.
10. TBABS_OI.TXT. Provides uncleared TBO absolute value intransits for all OPLOCs by OPLOC and aging category.
11. TBABS_MU.TXT. Provides uncleared TBO absolute value UMDs for all MACOMs by MACOM and aging category.
12. TBABS_OU.TXT. Provides uncleared TBO absolute value UMDs for all OPLOCs by OPLOC and aging category.
13. TFNET**P.TXT. Provides uncleared reject net values by DSSN and aging category.
14. TFNET_MP.TXT. Provides uncleared reject net values for all MACOMs by MACOM and aging category.
15. TFABS**P.TXT. Provides uncleared reject absolute values by disbursing station symbol number (DSSN) and aging category.
16. TFABS_MP.TXT. Provides uncleared reject absolute values for all MACOMs by MACOM and aging category.

C. Use. These files identify conditions requiring corrective action (that is, mismatched transmittal numbers, unequal amounts, different charging entities, or opposite dollar values). Initiate corrective action upon receipt of these files.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for assistance correcting errors in these files.

290309. TFO/TBO Reporting System-Transmittal Recap.

A. Overview. This recap shows all charges (TFO and/or TBO reject charges) and uncleared acceptances processed by DFAS Center for Sustaining Forces - Indianapolis for the current month. Reporting activities will reconcile this recap to their TFO/TBO logs to ensure the receipt of all RCS CSCFA-110 (Transactions for Others Report) transmittals charged to their activity. This report includes both within Army TFOs and Other-Services-for-Army cross disbursing transactions.

B. Preparation. The RCS CSCFA-302 and RCS CSCFA-304 reports provide data for this recap. Only the data in transaction report codes (TRCs) 34A (with operating agency (OA) 90) and 35C (with OA 99) will be included. This identifies the transaction as a TBO charge or TFO reject, respectively. Figure 29-12 shows examples of the data provided, although

hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file by the 12th workday of the month following the end of the accounting period.

C. Use. Reconcile the items on this report to the items on the TFO/TBO log. If an Army-for-Army transmittal is on the report but not posted to the log as received, send a letter to the disbursing activity requesting a copy of the transmittal and its supporting documentation. If the transmittal is received and posted to the log but is not on the report, notify the disbursing activity. All transactions pertaining to Other-Services-for-Army TFO/TBO cross disbursing should be at least 60 days old (based on the date of the transmittal) before missing transmittal correspondence is initiated to DFAS Center for Sustaining Forces - Indianapolis.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this recap.

290310. TFO/TBO Reporting System-Accounting Management Report.

A. Overview. This report identifies the TFO/TBO transactions that remain uncleared at the end of the accounting month, and those transactions that have cleared during the accounting month. This is a three-part report, at the clearing entity, MACOM, and DFAS Center for Sustaining Forces - Indianapolis levels.

B. Preparation. The sources of data for this report are RCS CSCFA-302 and RCS CSCFA-304 reports sent to DFAS Center for Sustaining Forces - Indianapolis by accounting activities.

C. Use. DFAS Center for Sustaining Forces - Indianapolis retains this report for their review.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for assistance with this report.

290311. Interfund Reporting System, Aged Uncleared Billings in Bill Number Sequence - MACOM Recap.

A. Overview. This recap shows the total number of uncleared interfund transactions from inception. It identifies transactions by the MACOM and clearing fiscal station at the summary billing card level.

B. Preparation. The RCS TREAS-1061 and RCS CSCFA-304 reports provide data for this recap. DFAS Center for Sustaining Forces - Indianapolis provides the following files by the 10th workday of the month following the end of the accounting period:

1. IFNET**P.TXT. Provides net values by FSN and aging category.

2. IFNET_MP.TXT. Provides net values for all MACOMs and aging category.
3. IFNET_OP.TXT. Provides net values for all OPLOCs by OPLOC and aging category.
4. IFABS**P.TXT. Provides absolute values by FSN and aging category.
5. IFABS_MP.TXT. Provides absolute values for all MACOMs by MACOM and aging category.
6. IFABS_OP.TXT. Provides absolute values for all OPLOCs BY OPLOC and aging category.

C. Use. Accounting activities will use this report to identify aging of all uncleared items requiring action. Research uncleared interfund items either by inquiry, correspondence, or status of document identifier code (DIC) "FAE/FAF" requests. See Chapter 20 for more information on FAE/FAF requests. MACOMs will use the reports to reconcile the CER to the various status reports and to monitor installation's clearance.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this recap.

290312. Interfund Processing System, Accounting Management Report.

A. Overview. This file/report provides MACOMs with an aging schedule of all uncleared interfund transactions and the net dollar value of current month clearances. It provides the total uncleared by appropriation and age category. It is in three-parts, at the FSN, OA, and Departmental levels.

B. Preparation. The RCS TREAS-1061 report and the RCS CSCFA-304 report provide data for this report. Figures 29-13 and 29-14 show examples of the data included, although hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file by the 12th workday of the month following the end of the accounting period.

C. Use. MACOMs will use this report to manage the uncleared interfund transactions by age category. They should analyze items over 120 days old to determine whether the accounting activity has initiated the proper actions.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this file/report.

290313. Consolidated Expenditure Edit System Monthly Edit Accepted/Error Report, Interfund Segment-Summary Billing Cards.

A. Overview. This is a two-part file/report that provides the submitting activities (sellers) a detailed listing of transactions that the DFAS Center for Sustaining Forces - Indianapolis edits have either accepted or rejected. Part I shows the accepted detail interfund (seller) records, and Part II shows the monthly error listing. Erroneous transactions have alpha and/or numeric codes that may require corrective action. Refer to Appendix T for error code correction procedures.

B. Preparation. The source of data for this report is the RCS TREAS-1061 submitted by the installation level seller. The report is a requirement for all seller transactions of Army FSNs having interfund reimbursements. Figures 29-15 and 29-16 show examples of the data included although hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file by the 9th workday of the month following the accounting period.

C. Use. The accounting activity will use the listing to determine whether and how DFAS Center for Sustaining Forces - Indianapolis processed their RCS TREAS-1061 data. The accounting activity will reconcile the totals by bill number and the total for the report, or total by report number. Review the appropriation totals to determine suspended or changed transactions. Correct all "alpha error" codes. The MACOM will verify that the DFAS Center for Sustaining Forces - Indianapolis data agrees with the accounting activity submissions, review any discrepancies, and ensure that corrections are made in the next monthly submission.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this listing.

290314. Interfund Suspense History Transactions Suspended by Submitter, and Transactions Submitted Citing Invalid Appropriations

A. Overview. This file/report furnishes accounting activities and MACOMs a list of all interfund transactions placed in suspense (21F3885) and not cleared. The listing is in two parts: transactions suspended by submitter and transactions submitted citing invalid appropriations (suspended by DFAS Center for Sustaining Forces - Indianapolis).

B. Preparation. The source of data for this report is the RCS CSCFA-304 report. Figures 29-17 and 29-18 show examples of the data included, although hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file by the 12th workday of the month following the end of the accounting period.

C. Use. MACOMs and accounting activities will use this report to:

1. Identify transactions erroneously submitted to DFAS Center for Sustaining Forces - Indianapolis requiring corrective action.

2. Reconcile the accounting activity ledgers with the DFAS Center for Sustaining Forces - Indianapolis records.

3. Age and control items remaining in suspense.

4. Monitor the accounting activity clearance of suspended transactions.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this listing.

290315. The Army Cross-Disbursing Unreconciled Input Data File/Report.

A. Overview. This file/report compares the cross-disbursing transactions reported on the RCS CSCFA-302 (for TRC 36B) with the transactions submitted on RCS CSCFA-110 and processed by DFAS Center for Sustaining Forces - Indianapolis. This comparison occurs at appropriation, limit/sub-head, and reimbursement designator levels for each transmittal letter (TL) reported.

B. Preparation. The sources of data are the RCS CSCFA-302 expenditure report and the RCS CSCFA-110 cross-disbursing report. Figure 29-19 shows an example of the data included, although hardcopies are no longer provided. DFAS Center for Sustaining Forces - Indianapolis provides this file/report by the 12th workday of the month following the end of the accounting period.

C. Use. Accounting activities will review the file/report each month to determine the reason for the differences and initiate required corrective action in the following reporting period. Failure to correct differences within 4 months will result in chargeback to the disbursing activity.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this file/report.

290316. Data Verification Error Listing/Table of Accounting Budgetary System (TABS).

A. Overview. This file shows data submitted on status of funds reports and identifies any abnormal balances or out-of-balance conditions.

B. Preparation. The sources of data are the RCS CSCFA-218 (Status of Approved Resources Report), the RCS CSCFA-112 (Status of Reimbursements Report), and the expenditure reports which are furnished to DFAS Center for Sustaining Forces - Indianapolis. The Center provides this file as part of Electra, and accounting activities have the 8th workday to correct the errors. FMS/Security Assistance abnormal balances or out-of-balance conditions are provided by DFAS-DE/IBAD.

C. Use. Accounting activities will identify data discrepancies and abnormal conditions, and process the corrections through the Departmental Budget and Reporting System (DBRS). The accounting activity will also identify and monitor status/CER differences and reoccurring reconciliation errors, and monitor obligation rates and activity in closing accounts.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for assistance correcting the errors in this file.

290317. Consolidated Expenditure Reporting System-Disbursing Officer's Deposit Fund Activity.

A. Overview. This monthly file/report provides current balances of all DO deposit accounts. DFAS Center for Sustaining Forces - Indianapolis provides this file/report by the 19th calendar day of the month following the end of the accounting period to disbursing and accounting activities for review and certification of accuracy. DFAS Center for Sustaining Forces - Indianapolis will also provide a copy of this report upon request from disbursing activities when there is a change in accountable officer.

B. Preparation.

1. The sources of data for this file/report are the monthly DELMARS RCS CSCFA-302 and RCS CSCFA-304 reports. Figure 29-20 shows an example of the data included, although hardcopies are no longer provided. Primary recipients of the report are the disbursing activities that submitted the data. Secondary recipients of the report are the accounting activities supporting the submitting disbursing activities.

2. For accounting months ending November 30, February 28/29, May 31, and August 31 of each FY, the DSSN must certify the report, and then resubmit it as the RCS CSCOA-27 (Report of Deposit Fund Balances). See Chapter 28 for the reporting requirements for the RCS CSCOA-27 Report. Disbursing activities will return the certified original of the RCS CSCOA-27 report directly to DFAS Center for Sustaining Forces - Indianapolis (DFAS-IN/TDE) by the 10th workday of the third month following the November, February, May, and August reporting periods, with a copy to the servicing accounting activity (see Chapter 28).

C. Use. The accounting activity will:

1. Review all transactions in deposit fund accounts, ensuring that DO balances agree with accounting activity records.

2. Take action to ensure timely and correct disposition of deposit fund balances.

3. Establish procedures for an accounting activity monitoring program.

4. Review debit balance accounts each month, and report the status of corrective actions to DFAS Center for Sustaining Forces - Indianapolis within 30 days after receipt of the report. Negative responses are required.

5. Follow the policy and procedures prescribed in Chapter 30.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact DFAS-IN/TDE, Reconciliation Division, for questions concerning this file/report.

290318. Consolidated Analysis of DA Forest Products Sales Program.

A. Overview. DFAS Center for Sustaining Forces - Indianapolis prepares this analysis quarterly. It shows the sales, expenses, and distribution of proceeds from the DA Forest Products Sales Program. The analysis provides the data by installation and by MACOM total. DFAS Center for Sustaining Forces - Indianapolis calculates the State's entitlement and shows the balance available for obligations at other Army installations/activities.

B. Preparation. DFAS Center for Sustaining Forces - Indianapolis generates the report from memorandum data received from accounting activities and the Army Corps of Engineers (COE). Figure 29-21 shows the report format. DFAS Center for Sustaining Forces - Indianapolis provides this report quarterly to higher headquarters and the COE.

C. Use. COE reviews the actual data reflected on the consolidated analysis with the programmed and budgeted amounts. COE is responsible for coordinating Army data with DFAS Center for Sustaining Forces - Indianapolis.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact DFAS Center for Sustaining Forces - Indianapolis (DFAS-IN/RG), for questions concerning this report.

290319. Voucher Balancing and Merged Accountability Fund Reporting (MAFR) Reconciliation File/Report.

A. Overview. This report compares local disbursements for advance and casual pay processed through the Defense Joint Military Pay System (DJMS), with disbursement transactions processed through the RCS CSCFA-302 report. The reconciliation is necessary to ensure that what is in the master military pay accounts is the same as that in the accounting system.

B. Preparation. DFAS Center for Sustaining Forces - Indianapolis generates the report by DSSN from the DJMS central processing center. Figure 29-22 shows the format of the listing. The source of information is the DJMS database and the RCS CSCFA-302 database located and maintained at DFAS Center for Sustaining Forces - Indianapolis.

C. Use. DFAS Center for Sustaining Forces - Indianapolis will provide the listing twice monthly to each applicable disbursing activity. Disbursing activities will review the

items identified as errors and take the appropriate corrective action by either correcting the RCS CSCFA-302 reported data or making correction through DJMS.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for assistance with this report.

290320. General Ledger Reconciliation Exception Data Report - Expenditure Reconciliations (PCN HFS-440)

A. Overview. This report compares the monthly RCS CSCFA-302-A report to the monthly General Ledger Trial Balance (GLTB) report as processed by the General Ledger Accounting and Reporting System.

B. Preparation. The sources of data for this report are the RCS CSCFA-302-A report and the GLTB report. Figure 29-23 shows the format for this report. DFAS Center for Sustaining Forces - Indianapolis mails one hard copy of this report to each reporting activity quarterly.

C. Use. Accounting activities will use the report to identify differences between reported CSCFA 302-A data versus reported GLTB data. Accounting activities will correct identified differences in the next reporting month.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this report.

290321. General Ledger Reconciliation Exception Data Report – General Ledger Account Code (GLAC) Reconciliations (PCN HFS-460).

A. Overview. This report identifies differences within the GLTB submitted by accounting activities and processed by the General Ledger Accounting and Reporting System.

B. Preparation. The source of data for this report is the GLTB system. Figures 29-24 and 29-25 show the format for these reports. DFAS Center for Sustaining Forces - Indianapolis mails one hard copy of this report to each reporting activity quarterly.

C. Use. Accounting activities will use this report to identify and correct out of balance conditions between proprietary and budgetary relationships within the GLTB report and to review their statistical accuracy percentages. Accounting activities must correct identified differences in the next reporting month.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this report.

290322. General Ledger Reconciliation Exception Data Report - FSN Level TRC to GLAC Reconciliation.

A. Overview. This report compares monthly status report file transfer protocol (FTP) transmissions from the accounting activities to the monthly GLTB report as processed within the General Ledger Accounting and Reporting System.

B. Preparation. The source of data for this report is the GLTB report, the RCS CSCFA-218 report, and the RCS CSCAA-112 report. Figure 29-26 shows the format for this report. DFAS Center for Sustaining Forces - Indianapolis mails one hardcopy of this report to each reporting activity quarterly.

C. Use. Accounting activities will use this report to identify the differences between the installation status report submission versus their GLTB report submission. The submitting activity will correct the erroneous data.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for questions concerning this report.

290323. Problem Disbursement Files.

A. Overview. These files display uncleared interfund, uncleared TBOs, interfund suspense, uncleared rejects and negative unliquidated obligations (NULOs).

B. Preparation. The files are created from the status and expenditure reports received monthly by DFAS Center for Sustaining Forces - Indianapolis. The files listed in paragraphs 290304, 290308, and 290311 will be used for review of problem disbursements. In addition, DFAS Center for Sustaining Forces - Indianapolis provides the following NULO files by the 10th workday of the month following the end of the accounting period:

1. NULO**P.TXT. Provides absolute values by FSN and aging category.
2. NULO_MP.TXT. Provides absolute values for all MACOMs by MACOM and aging category.
3. NULO_OP.TXT. Provides absolute values for all OPLOCs by OPLOC and aging category.

C. Use. Accounting activities and MACOMs will use these files to review, analyze, and correct problem disbursements.

D. DFAS Center for Sustaining Forces - Indianapolis POC. Contact your field support team POC for assistance concerning these files.

DELMARS STATEMENT OF ACCOUNTABILITY MONTHLY PRELIMINARY LIST

DATA ELEMENT MANAGEMENT/ACCOUNTING REPORTING SYSTEM
STATEMENT OF ACCOUNTABILITY
MONTHLY PRELIMINARY LISTING

PAGE 3

RIN: HCF-160
RUN DATE 990110

ACCOUNTING DATE 812
ACCOUNTS OFFICE XX

DEP T	CONFIRMED DEPOSIT NUMBER	DEBIT VOUCHER NUMBER	ISSUED CONFIRME D DATE	DOC DATE	AMOUNT	TRAN COD E	SPEC CODE	DSSN	TRC	RCD TYPE	TOTAL AMOUNT
1-2	8-15	17-24	26-31	32-37	40-52	62-64	66	70-73	75- 76	80	
21	00239739		93 10 24	98 10 24	\$88,335.80	420	2	5086	AR	4	\$4,352,652.95
21		00013006		98 02 13	\$42.43	420	3	5086	AR	4	
21		00013007		98 02 15	\$144.86	420	3	5086	AR	4	
21		00013008		98 02 19	\$334.96	420	3	5086	AR	4	
21		00013009		98 02 22	\$11.04	420	3	5086	AR	4	
21		00013010		98 02 26	\$57.81	420	3	5086	AR	4	
21		00013012		98 02 27	\$62.41	420	3	5086	AR	4	
21		00013014		98 03 01	\$93.45	420	3	5086	AR	4	
21		00013015		98 03 05	\$267.40	420	3	5086	AR	4	
21		00013016		98 03 06	\$322.98	420	3	5086	AR	4	
21		00013017		98 03 08	\$141.65	420	3	5086	AR	4	
21		00013018		98 03 11	\$162.10	420	3	5086	AR	4	
21		00013019		98 03 13	\$220.82	420	3	5086	AR	4	
21		00036142		98 03 06	\$140.00	420	3	5086	AR	4	
21		00036964		98 03 14	\$61.00	420	3	5086	AR	4	
21		00051141		98 01 24	\$480.00	420	3	5086	AR	4	\$3,591.03
										TOTAL	\$438,055.92
21						500	1	5086	AR	4	\$438,055.92
										DIFFERENCE	
21					\$377,508.61	620	8	5086	AR	4	\$377,508.61
21					\$22,914.44	650	7	5086	AR	4	\$22,914.44
21					\$23,820.86	650	8	5086	AR	4	\$23,820.86
21					\$8,246.88	710	8	5086	AR	4	\$8,246.88
21					\$643.86	720	8	5086	AR	4	\$643.86
21					\$109.00	730	8	5086	AR	4	\$109.00
21					\$4,812.27	740	8	5086	AR	4	\$4,812.27
										TOTAL	\$438,055.92
21						960	5086	AR			\$438,055.92
										DIFFERENCE	

Figure 29-1

STATEMENT OF ACCOUNTABILITY MONTHLY ERROR LIST

ACCELERATED REPORTING OF RECEIPT AND OUTLAY
(EXPENDITURE) DATA
COA DATA BASE STATEMENT OF ACCOUNTABILITY
ERROR REPORT FOR DEC 1998

PAGE 1
10 JAN 1999

TO DSSN 6516
AO 6C

RUN DATE
990101
ACCTG DATE
812

MONTHLY ERROR LISTING

DEPT 1-2	C/D NO 8-15	D/V NO 17-24	ISSUE DATE OR CONFIRM DATE 26-31	DOCU-DATE 32-37	AMOUNT 40-52	TRAN CODE 62-64	SPEC CODE 66	DSSN 70-73	TRC 74-76	RT 80
21					7,279,157.14	210	2	6516	OAR	M
ERROR CODES 81										
21					6,325,986.23	410	2	6516	OAR	M
ERROR CODES 85										
RECORDS SUBMITTED	2	ALPHA ERRORS	0	NUMERIC ERRORS	2	TOTAL ERRORS	2			

Figure 29-2

EXPLANATION OF FIGURES 1 AND 2 BY COLUMN

-
- (1) Funded department (always department 21-Army).
 - (2) Confirmed deposit number cited on SF 215 (Deposit Slip).
 - (3) Debit voucher number cited on the debit voucher issued by Treasury.
 - (4) Date the transaction was issued or confirmed by Treasury.
 - (5) Date cited on the document processed.
 - (6) Dollars submitted to DFAS Center for Sustaining Forces - Indianapolis in the DELMARS report.
 - (7) Code submitted with each transaction on the DELMARS report representing the type of transaction being submitted. These codes parallel the lines reported on the Statement of Accountability.
 - (8) Special code (for example, code 2 is deposit slip, code 3 is debit voucher for transaction code 420).
 - (9) Disbursing office.
 - (10) TRC (for example, OAR represents data from the Statement of Accountability).
 - (11) Submitter identification code (4 = Field, M = DFAS Center for Sustaining Forces - Indianapolis, D = Correction by field).
 - (12) Error codes and correction procedures are contained in appendix T.

ACCELERATED REPORTING OF RECEIPT AND OUTLAY DATA
(STATEMENT OF TRANSACTIONS ERROR REPORT)

{PRI	ACCELERATED REPORTING OF RECEIPT AND OUTLAY	PAGE 1
VATE	(EXPENDITURE) DATA	
}		
RIN: HCF-020	COA DATA BASE STATEMENT OF TRANSACTIONS	10 JAN
	ERROR REPORT FOR DEC 1998	1999

RUN DATE 990101	
RUN TIME 1514	ACCTG DATE 812
TO DSSN 6436, AO 08	FROM DFAS-IN/TDE

DEP	FT	FY	SYMBOL	LIMIT	PY	OA	RD	RSC	PROG	FISCAL	AMOUNT	ASN	TL	DISB	DISB	TRC	R
T									PROJ	STATION				DATE	VOU NR	DSSN	T
17		3	1804	0000		00	0			000000	\$3,293.99		C2	128	500456	6436	36B 4
ERROR CODES 39																	
17		3	1804	0000		00	0			000104	23,239.59		C3	128	930077	6436	36B 4
ERROR CODES 39																	
17		3	1804	0000		00	0			061339	11,605.95		C3	128	930072	6436	36B 4
ERROR CODES 39																	
21		R	3041	0008		00	0			000000	452,096.10			118		6436	32C D
ERROR CODES B																	
21		3	2020	0000	0	90	0			001110	8,187.46		C3	128		6436	34A 4
ERROR CODES 33																	
21		3	2020	0000	0	90	0			036028	280.00		C2	128		6436	34A 4
ERROR CODES 33																	
97		X	8242	0000		26	7	E00	000000	099999	14,677.82			118		6436	32B D
ERROR CODES B																	

Figure 29-3

DELMARS MONTHLY STATEMENT OF TRANSACTION LIST

{PRI PCN: HCF-300
VAT
E }

DATA ELEMENT MANAGEMENT / ACCOUNTING REPORTING SYSTEM

MONTHLY STATEMENT OF TRANSACTION LIST																			PAGE 47				
RUN DATE 09 MAR 98								ACCOUNTS OFFICE 49								ACCOUNTING DATE 802							
DEPT	FT	FY	BASIC SYM	LIMIT	PY	OA	RD	REIM SRC	PROG PROJ	MO ENT	MPC	FSN	AMOUNT	ALL SERL	TL NO	DISB MO YR	DISB VOU NR	DSSN	TRC	RT			
1-2	3	8	5-8	9-12	13	14-15	16	18-20	21-26	27-28	29-30	32-37	40-52	53-56	57-58	59-61	62-67	70-73	74-76	80			
97		8	0400	2520	0	00	0					049447	\$370,603.98		E4	028		5303	36B	4			
97		8	0400	2542	0	00	0					049148	\$111,615.00		E3	028		5303	36B	4			
97		8	0400	4201	0	00	0					049146	\$78,334.39		E2	028		5303	36B	4			
97		8	0400	4201	0	00	0					049146	\$21,553.52		E3	028		5303	36B	4			
97		8	0400	4500	0	00	0					018119	\$8,655.48		E4	028		5303	36B	4			
97		8	0400	4500	0	00	0					018119	\$1,581.24		E5	028		5303	36B	4			
97		8	0400	5144	0	00	0	000	000000	00	00	033184	\$27,749.51	0000		028	000000	5303	36C	4			
97		8	0400	5144	0	00	0	000	000000	00	00	044200	\$40,805.42	0000		028	000000	5303	36C	4			
97		8	0400	5144	0	00	0	000	000000	00	00	044200	\$19,834.06-	0000		118	000000	5303	36C	T			
97		8	0400	5144	0	00	0	000	000000	00	00	044200	\$38,953.25-	0000		128	000000	5303	36C	T			
														SUB TOTAL		\$11,670,781.07							
97		8	0450	1120	0	00	0					049447	\$69,546.30		E1	028		5303	36B	4			
														SUB TOTAL		\$69,546.30							
97		X	6875	8825	0	00	0	000	000000	00	00	000000	\$577.60-	0000	00	028	000000	5303	32C	M			
														SUB TOTAL		\$577.60-							
DSSN RECONCILIATION						RD 0	\$271,710,453.24				RD 7	\$10,919,412.62-				NET	\$260,791,040.62						
ACCOUNTABILITY NET DISBURSEMENT AND COLLECTION										\$260,791,040.62				DIFFERENCE				\$0.00					
DSSN RECORD COUNT						1644																	

Figure 29-4

EXPLANATION FOR FIGURES 3 AND 4 BY COLUMN

-
- (1) Accounting classification.
 - (2) The program year.
 - (3) The OA.
 - (4) The reimbursement designator code (0 = disbursements/receipts, 7 = reimbursements).
 - (5) The reimbursement source code.
 - (6) The AMS.
 - (7) Selected management information such as month of entitlement.
 - (8) The FSN of the activity being charged.
 - (9) The Amount
 - (10) The allotment serial number
 - (11) Transmittal number reported by the submitting DSSN.
 - (12) Disbursing date as reported on SOT (cols. 62-65 = EOR for special and open allotment appropriations).
 - (13) Disbursing Office voucher number for FMS transactions or in columns 62-65 Element of Resource for special and open allotment disbursements.
 - (14) The DSSN of the submitter.
 - (15) The TRC.
 - (16) Submitter identification code (4 = field, M = DFAS Center for Sustaining Forces - Indianapolis, D = correction by field, U = update to suspense listing, T = late submission of prior month data).
-

Note: Error codes and correction procedures are contained in Appendix T.

FORMAT OF ANALYSIS OF UNMATCHED TRANSACTIONS

{PRIVATE }PCN HCF-890			ANALYSIS OF UNMATCHED				RUN DATE 98/08/07	
				TRANSACTIONS		ACCOUNTING DATE JUN 98		
MACOM 49 DSSN 6551								
RT	DOCUMENT NUMBER	DATE PRESENTED	TRANSAC- TION CODE	MICRO NUMBER	INPUT DATE	DETAIL DOLLAR AMOUNT	NET DOLLAR AMOUNT	CONDITION CODE
T	00055542	98/05/21	2400	06108500773	0698	347.74-	347.74-	A
T	00125451	98/05/30	2400	05318501018*	0598	202,369.68	202,369.68	A
T	00125512	98/05/14	2400	05318501018*	0598	81,081.75		D
T	00125512	98/05/31	2400	06038501018*	0598	167,352.67	248,434.42	D
S	00125512	98/05/14	4202		0598	81,081.75	81,081.75	D
S	00125538	98/05/07	4202		0598	110,295.34	110,295.34	B
S	00125541	98/05/30	4202		0598	202,369.68	202,369.68	B
S	00125542	98/05/31	4202		0598	167,352.67	167,352.67	B
DSSN VARIANCE							110,643.08	
MACOM VARIANCE							13,112,335.66	

Explanation by Column.

- (1) Transaction record type; that is, "S" = a field-submitted statement of account data record, "T" = a field-submitted Treasury banking data record, "J" = a Treasury journal voucher record, "A" = a DFAS Center for Sustaining Forces - Indianapolis-added record, and "C" = a DFAS-IN-changed record.
- (2) The number preprinted in block 1 of the SF 215 or SF 5515.
- (3) The date (in YY/MM/DD format) in block 2 of the SF 215 or SF 5515.
- (4) Transaction code; that is, "2400" = a General Ledger Deposit record, "4202" = a Statement of Accountability Deposit Ticket record, and "4203" = a statement of accountability debit voucher.
- (5) The Treasury or commercial bank transaction "look-up" code. Note: When an asterisk is reported by this code, it identifies transactions that moved through the concentrator bank system.
- (6) Accounting period in which the transaction was originally reported to Treasury in MMY format.
- (7) Detail transaction amount.
- (8) Amount of transactions, related to deposits in transit, that have not cleared at the Treasury.
- (9) Condition code; that is, "A" = a Treasury posted banking transaction without a related Statement of Accountability transaction, "B" = a Statement of Accountability transaction without a related Treasury posted banking transaction, and "D" = different amounts in related Statement of Accountability and Treasury posted banking transactions.

Figure 29-5

COMMAND EXPENDITURE REPORT **SECTION 1 - SPECIFIC ALLOTMENT, PART B, DISBURSEMENTS**

COMMAND EXPENDITURE REPORT

ACCOUNTS OFFICE 08

PCN HCI-040

PAGE 56

OPERATING AGENCY 08

SECTION 1 - SPECIFIC ALLOTMENT

AS OF ACTG DEC/1998

PART B - DISBURSEMENTS

R C	APPN	LMT	P Y	ASN	DSSN	R D	FSN	AMS	MGMT DATA	RCS	EOR	-----CURRENT MONTH-----			CURRENT FY DATE
												BY THIS	BY OTHERS	INTERFUND	
	21 82040	0000	0	8150		0	019129	665894	4K100			36,266.09	87.68	.00	103,656.28
	21 82040	0000	0	8150		0	019129	665894	4L100			2,073.70	.00	.00	61,184.97
	21 82040	0000	0	8150		0	019129	665894	4M600			1,380.00	19.13	.00	40,598.49
	21 82040	0000	0	8150		0	019129	665894	4BJ00			9,161.96	.00	.00	45,886.27
	21 82040	0000	0	8150		0	019129	665894	4CP00			651.81	.00	.00	26,591.77
	21 82040	0000	0	8150		0	019129	665894	4GL00			4,092.80	1,731.05	.00	14,166.54
	21 82040	0000	0	8150		0	019129	665894	4NA00			6,981.00	3,802.50	.00	21,818.60
	21 82040	0000	0	8150		0	019129	665894	4NFO0			.00	.00	.00	1,533.05
	21 82040	0000	0	8150		0	019129	665894	4NG00			.00	387.00	.00	1,862.96
	21 82040	0000	0	8150		0	019129	665894	4PA00			18,586.72	.00	.00	106,990.63
	21 82040	0000	0	8150		0	019129	665894	4UA00			.00	.00	.00	16,770.43
	21 82040	0000	0	8150		0	019129	665894	4XA00			.00	.00	.00	9,729.34
								TOTAL ASN				245,815.14	116,134.07	.00	2,924,841.09
	21 82040	0000	0	8160		0	018001	611102	H6800			.00	.00	.00	70,100.11
	21 82040	0000	0	8160		0	018001	612720	F2500			14,367.02	48,932.21	.00	652,052.42
	21 82040	0000	0	8160		0	018001	612720	O4800			50.00-	126,407.69	.00	285,493.68
	21 82040	0000	0	8160		0	018001	623733	C7900			11,792.34	98,779.29	.00	441,547.53
								TOTAL ASN				26,109.36	274,119.19	.00	1,449,193.74
								TOTAL PROG YR				1,914,479.09	7,231,923.03	.00	24,593,138.40
								TOTAL LIMITS				1,914,479.09	7,231,923.03	.00	24,593,138.40
								TOTAL APPROP				1,914,479.09	7,231,923.03	.00	24,593,138.40
	21 82050	0000	0	8000		0	044213	SSSSSS				3,729.04	.00	.00	3,729.04
	21 82050	0000	0	8000		0	044213	300000				309.92	.00	.00	48,136.57
	21 82050	0000	0	8000		0	044213	600000				7,169.34	31,894.81	.00	52,063.06
	21 82050	0000	0	8000		0	044213	700000				10,188.15	31,818.87	.00	298,854.36
								TOTAL ASN				21,396.45	63,713.68	.00	402,783.03
	21 82050	0000	0	8001		0	044213	700000				.00	.00	.00	420.00
								TOTAL ASN				.00	.00	.00	420.00

Explanation by Column.

- | | |
|---|---|
| (1) The appropriation/limitation. | (6) The FSN. |
| (2) The program year. This data field is applicable only to certain FY "X" appropriations; refer to DFAS-IN Manual 37-100-FY to determine program year. If a program year is not applicable to the appropriation in question, the program year column will be left blank/zero filled. | (7) The AMS. |
| (3) The allotment serial number. | (8) The selected Army management data. |
| (4) The DSSN/ | (9) The reimbursement source code. |
| (5) The reimbursement designator code applicable to the subject transaction. Zero equals disbursement or a receipt/ ("7") equals the reimbursement. | (10) The element of resource (EOR). |
| | (11) The current month disbursements/reimbursements made by for own funds. |
| | (12) The current month disbursements/reimbursements made for the cited FSN by others. |
| | (13) The current month disbursements/reimbursements made by interfund. |
| | (14) The current FYTD disbursements/reimbursements. |

Figure 29-6

**COMMAND EXPENDITURE REPORT, SECTION II -
ALLOTMENT, PART B DISBURSEMENTS**COMMAND EXPENDITURE REPORT
ACCOUNTS OFFICE 18
OPERATING AGENCY 18

PAGE 3

PCN HCI-040
SECTION 2 - OPEN ALLOTMENT
PART B - DISBURSEMENTSACCTG DATE
DEC 1998

APPN	LMT	P Y	AMS	ASN	RSC	DSSN	R D	FSN	MGMT DATA	EOR	-----CURRENT MONTH-----	CURRENT FY TO DATE		
											BY THIS	BY OTHERS	INTERFUND	
21 82060	0000	0	1A2110	0099		6424	0	099999		211C	.00	.00	.00	5,152.00
21 82060	0000	0	1A2110	0099		6424	0	099999		219C	.00	.00	.00	1,051.90
21 82060	0000	0	1A2110	0099		6447	0	099999		S	2,272.86	.00	.00	2,272.86
						TOTAL ASN					20,842.57	.00	.00	98,947.97
						TOTAL AMS					20,842.57	.00	.00	98,947.97
21 82060	0000	0	1A2210	0099		5058	0	099999		219E	.00	.00	.00	1,259.46
21 82060	0000	0	1A2210	0099		5082	0	099999		211F	.00	.00	.00	100.00
21 82060	0000	0	1A2210	0099		5082	0	099999		219F	.00	.00	.00	.25
21 82060	0000	0	1A2210	0099		5570	0	099999		1198	.00	.00	.00	240.35-
21 82060	0000	0	1A2210	0099		5570	0	099999		1210	8,500.00	.00	.00	50,150.00
21 82060	0000	0	1A2210	0099		6351	0	099999		26BU	.00	.00	.00	614.85
21 82060	0000	0	1A2100	0099		6376	0	099999		1210	.00	.00	.00	200.00
						TOTAL ASN					8,500.00	.00	.00	52,084.21
						TOTAL AMS					8,500.00	.00	.00	52,084.21
21 82060	0000	0	1A2310	0099		5003	0	099999		1199	.00	.00	.00	300.00
21 82060	0000	0	1A2310	0099		5053	0	099999		1198	.00	.00	.00	2,396.23
21 82060	0000	0	1A2310	0099		5053	0	099999		1199	.00	.00	.00	23.80
21 82060	0000	0	1A2310	0099		5053	0	099999		1210	100.00	.00	.00	100.00
21 82060	0000	0	1A2310	0099		5074	0	099999		1210	100.00	.00	.00	100.00
21 82060	0000	0	1A2310	0099		5570	0	099999		1198	.00	.00	.00	190.70
21 82060	0000	0	1A2310	0099		6339	0	099999		1210	600.00	.00	.00	2,600.00
21 82060	0000	0	1A2310	0099		6343	0	099999		000S	.00	.00	.00	.00
21 82060	0000	0	1A2310	0099		6343	0	099999		1210	.00	.00	.00	300.00
21 82060	0000	0	1A2310	0099		6343	0	099999		2572	.00	.00	.00	300.00-
21 82060	0000	0	1A2310	0099		6367	0	099999		1210	.00	.00	.00	300.00

Explanation by Column.

- | | |
|--|--|
| (1) The appropriation/limit. | (8) The fiscal station number. |
| (2) The program year (PY). This data is applicable only to certain FY "X" appropriations. Refer to DFAS-IN Manual 37-100-FY to determine program year. If program year is not available to an appropriation in question, the program year column will be left blank/zero filled. | (9) The Selected Army management data. |
| (3) The Army management structure code (AMS). | (10) The Element of resource (EOR). |
| (4) The allotment serial number (ASN) | (11) The current month disbursements/reimbursements made for own funds. |
| (5) The reimbursement source code (RSC), | (12) The current month disbursements/reimbursements made by the cited FSN by others. |
| (6) The disbursing station symbol number (DSSN). | (12) The current month disbursements/reimbursements made by the cited FSN by others. |
| (7) The reimbursement designator (RD) code which is applicable to the subject transaction. Zero ("0") equals disbursement or a receipt and seven ("7") equals a reimbursement transaction. | (13) The current month disbursements/reimbursements by interfund. |
| | (14) The current FYTD disbursement/reimbursements. |

Figure 29-7

CONSOLIDATED EXPENDITURE EDIT SYSTEM -
MONTHLY INTERFUND EDIT LISTING

RUN DATE 980311		CONSOLIDATED EXPENDITURE EDIT SYSTEM										ACTG DATE 802		
RIN HCD070		MONTHLY ERROR LISTING												
		ACCOUNTING/CLEARANCE - NON-SAILS												
												PAGE 1		
ACCOUNTS OFFICE 03		PART I -- INTERFUND												
SUBMITTER 02086														
APPROPRIATION	P Y	R OA	D	AMS	MGMT DATA	FSN	AMOUNT	ASN	BILL NO.	BILLED MLSTRP	BILLING MLSTRP	TRC	ACC DTE	ERROR CODES
21 X5095.0000	0	03	0	000000	00000	002086	17.85	4151	A0393	W61DEV	W61DEV	33C	812	B
21 X5095.0000	0	03	0	000000	00000	002086	210.00	4151	A0644	W61DEV	W61DEV	33C	812	B
TOTAL APPROPRIATION/RD							227.85							
21 82040.0000	0	62	0	248010	17800	002086	6,826.05-	1758	A0233	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	696000	11100	002086	115.20	8754	A0233	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	665804	E9400	002086	153.44	8754	A0233	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	57	0	69600R	23500	002086	136.90	1105	A0233	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	57	0	665712	V0200	002086	174.96	1105	A0240	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	665804	E9400	002086	1,054.08	8754	A0240	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	57	0	69600R	23500	002086	23.34	1105	A0248	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	696000	11600	002086	760.00	8754	A0252	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	665804	E9400	002086	577.50	8754	A0261	W61DEV	W61DEV	33C	802	17
21 82040.0000	0	67	0	696000	49100	002086	42.00	8754	A0261	W61DEV	W61DEV	33C	802	17
TOTAL APPROPRIATION/RD							3,788.63							

Figure 29-8

CONSOLIDATED EXPENDITURE EDIT SYSTEM -
TBO ERROR LISTING

{PRIVATE }RUN

DATE 980712

RIN HCD070

ACCOUNTS OFFICE 08

SUBMITTER 09133

CONSOLIDATED EXPENDITURE EDIT SYSTEM

MONTHLY ERROR LISTING

ACCOUNTING/CLEARANCE - NON-SAILS

PAGE 1

PART II - TBO

ACTG DATE 806

APPROPRIATION	P Y	OA	R D	RCS	AMS	MGMT DATA	FSN	AMOUNT	ASN	TL NO	AO	DSSN	TRC	ACC DTE	ERROR CODES
21 82050.0000	1	08	7	417	670000	00000	009133	3,822.13-		F304		NAVY	27L		28
21 82050.0000	1	06	7	SSS	670000	00000	009133	3,822.13		F304		6498	27L		3628
TOTAL APPROPRIATION/RD															
21 82050.0000	2	08	7	000	670000	00000	009133	7,003.36-		H105		5245	27L	206	36H
TOTAL APPROPRIATION/RD								7,003.36-							
TOTAL SUBMITTER								7,003.36-	ALPHA ERROR RECORDS 1 NUMERIC ERROR RECORD						

Figure 29-9

**CONSOLIDATED EXPENDITURE EDIT SYSTEM -
MONTHLY INTERFUND EDIT ACCEPTED LISTING**

{PRIVATE }

CONSOLIDATED EXPENDITURE EDIT SYSTEM

RUN DATE 98311
RIN HCD070MONTHLY EDIT ACCEPTED LISTING
ACCOUNTING/CLEARANCE - SAILS

ACTG DATE 802

PAGE 7

ACCOUNTS OFFICE 03
SUBMITTER 02086

PART I -- INTERFUND

APPROPRIATION	P Y	OA	R D	AMS	MGMT DATA	FSN	AMOUNT	ASN	BILL NO	BILLED MLSTRP	BILLING MLSTRP	TRC	ACC DTE
97X4930.AC73	0	03	0	000000	00000	002086	87.25	0000	24369	W61DB9	W52H09	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	9,238.49	0000	24370	W61DEV	W52H09	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	225.99	0000	24692	W805LM	W52H09	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	1,098.81	0000	25320	W61DBX	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	4,224.10	0000	25321	W61DB9	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	308.14	0000	25322	W61DEC	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	192.58	0000	25323	W61DEV	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	201.64	0000	25326	W61PKJ	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	41.79	0000	25327	W61SQN	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	2,018.67	0000	27709	W61DBX	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	3,453.18	0000	27710	W61DB9	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	1,689.95	0000	27712	W61DEC	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	139.53	0000	27713	W61DEV	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	6,914.57	0000	29633	W61DBX	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	498.22	0000	29634	W61DB9	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	1,197.58	0000	29635	W61DEC	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	1,689.95	0000	55032	W61DEV	SC0400	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	643.56	0000	64458	W61DBX	W61DEV	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	369.65-	0000	64458	W61DBX	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	369.65	0000	64459	W61DB9	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	525.91	0000	64459	W61DB9	W61DEV	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	525.91-	0000	64461	W61DEC	A56624	33C	802
97 X4930.AC73	0	03	0	000000	00000	002086	2,577.84	0000	64461	W61DEC	W61DEV	33C	802

Figure 29-10

**CONSOLIDATED EXPENDITURE EDIT SYSTEM -
MONTHLY TBO EDIT ACCEPTED REPORT**

{PRIVATE }

RUN DATE 980712
RIN HCD070

ACCOUNTS OFFICE 08
SUBMITTER 09133

CONSOLIDATED EXPENDITURE EDIT SYSTEM
MONTHLY EDIT ACCEPTED REPORT
ACCOUNTING/CLEARANCE - NON-SAILS

ACTG DATE 806

PAGE 1

PART II -- TBO

APPROPRIATION	P Y	OA	R D		RCS	AMS	MGMT DATA	FSN	DO M/Y	AMOUNT	ASN	TL NO	AO	DSSN	TRC	ACC DTE
21 82050.0000	1	08	7	1	SSS	670000	00000	009133	068	3,822.13		F304	08	6498	27L	806
21 82050.0000	1	08	7	1	417	670000	00000	009133	068	3,822.13-		F304	08	NAVY	27L	806
TOTAL APPROPRIATION/RD																
21 82050.0000	2	08	7	1	SSS	670000	00000	009133	068	7,003.36-		H105	08	6498	27L	806
TOTAL APPROPRIATION/RD										7,003.36-						
21 82050.0000	1	08	0	1		610000	00000	009133	068	21,625.75	9223	H205	08	6467	35A	806
TOTAL APPROPRIATION/RD										21,625.75						
21 82050.0000	1	08	0	1		660000	00000	009133	068	18,069.49	9223	H305	08	5073	35C	806
TOTAL APPROPRIATION/RD										18,069.49						
21 82050.0000	2	08	0	1		660000	00000	0091332	068	21,537.50	9223	H305	08	5072	35C	806
TOTAL APPROPRIATION/RD										21,537.50						
21 82050.0000	2	08	0	1		610000	00000	009133	068	2,788.80	9223	H305	08	6348	35C	806
TOTAL APPROPRIATION/RD										2,788.80						
TOTAL SUBMITTER										57,018.18						

Figure 29-11

EXPLANATION FOR FIGURES 29-8 THROUGH 29-11 BY COLUMN

- (1) Appropriation/limitation.
- (2) Program year. This data field is applicable only to certain FY "X" appropriations; see DFAS-IN Manual 37-100-FY to determine program year applicability. If a program year is not applicable to the appropriation in question, the program year column will be left blank.
- (3) Funded OA.
- (4) Reimbursement designator code. A "0" equals disbursement or a receipt; a "7" equals a reimbursement.
- (5) AMS.
- (6) The last five positions of the AMS for RDTE or other selected management data.
- (7) Fiscal station number.
- (8) Amount.
- (9) Allotment serial number.
- (10) Bill number.
- (11) Department of Defense Activity Address Code (DODAAC) of the billed activity.
- (12) DODAAC of the billing activity.
- (13) TRC.
- (14) Accounting period in YMM format.
- (15) Error codes. (See Appendix S.)
- (16) Reimbursement source code.
- (17) Transmittal letter (TL) number.
- (18) AO - paying station.
- (19) DSSN - paying station.

TFO/TBO REPORTING SYSTEM - TRANSMITTAL RECAP

MACOM 01 Clearing Entity 12121 OA 90 TFO/TBO Reporting System Transmittal Recap February 1998 PCN HCK-030 Page 04

This listing represents all charges to your activity processed by DFAS Center for Sustaining Forces - Indianapolis for the current month. Transmittals should be verified to your log to ensure receipt, and request made to submitter for any transmittals not received.

CHARGE ENTITY	TRANSM NUMBER	AMOUNT	CHARGE ENTITY	TRANSM NUMBER	AMOUNT	CHARGE ENTITY	TRANSM NUMBER	AMOUNT
NAVY	E1	\$17,600,031.08	5072	E1	\$566.00	6321	E3	\$820.82
NAVY	E2	800.00-	5072	E2	258.00-	6324	E1	132.03
NAVY	E3	0.00	5072	E4	87,215.92-	6325	E1	1,670.07
SDEP	E1	7,750.72	5073	E4	1,643,411.00-	6325	E3	3,473.75
SDEP	E2	43,623.60	5074	E1	399.56	6329	E1	394.33
SDEP	E3	14,752.61	5074	E2	4,340.00	6333	E1	2,194.64
TREA	E3	17,154.13-	5074	E3	3,100.00	6333	E2	201.70
USAF	E1	15,456,590.42	5074	E4	8,093.64	6333	E3	342.89
USAF	E3	9,105.28	5077	E3	230.72	6333	E4	1,970.12
5002	E4	61.00	5077	E4	111.70	6339	E1	1,576.85
5003	E1	217.00	5082	E4	178.96	6339	E2	1,035.37
5003	E2	3,186.00	5286	E2	50,270.00	6339	E3	1,081.20
5003	E4	351.25	5286	E4	921,904.00	6339	E4	4,340.00
5023	E2	114.00	5460	E1	5.00	6340	E1	9,186.00
5053	E2	28,741.02	5480	E2	376.51	6341	E1	1,777.24
5053	E3	1,593.89	5480	E4	30.70	6341	E2	302.90
5053	E4	450.08-	5481	E1	788.00	6341	E3	950.48
5056	E2	26.00-	5486	E4	299.95	6341	E4	1,273.50
5056	E3	26.00-	5499	E2	1,490.00	6343	E1	2,480.00
5058	E1	1,649.26	5570	E4	4,378,717.71	6343	E3	286.52-
5059	E3	338.00	5575	E1	12,722.37	6343	E4	1,695.67
5059	E4	5,656.30	5588	E1	3,085.77-	TOTAL		

Explanation by Column.

- (1) The charging activity.
- (2) The month and week the item was charged. The first position represents month (for example, A = October, B = November, H = May, J = June (the letter "I" is not used), M = September) and the second position represents the transmittal week within the month (DCASR-authorized daily transmittals and use alpha codes A through Z).
- (3) This is the dollar value associated with the TBO/TFO transmittal.

Note: Items 1, 2, and 3 are displayed in two additional sets of columns if the first (and/or second) set of columns will not display all of the transmittals charged to a clearing entity within a single accounting month. After the third set of columns is complete, the next page will print for that clearing entity.

Figure 29-12

**INTERFUND PROCESSING SYSTEM,
ACCOUNTING MANAGEMENT REPORT**

{PRIVATE } RUN DATE 980312

INTERFUND PROCESSING SYSTEM
ACCOUNTING MANAGEMENT REPORT (FISCAL STATION)

PCN HCL-130
ACTG DATE 802

-----CURRENT MONTH CLEARED DATA-----				-----UNCLEARED AMOUNT/RECORDS AGED IN DAYS-----				
AO	FSN	APPROPRIATION	AMOUNT	0-30 DAYS	31-120 DAYS	121-210 DAYS	OVER 210 DAYS	TOTAL
63	01021	21820320000	\$23,618.78	\$35,342.11	\$89,969.17	\$0.00	\$0.00	\$125,311.28
63	01021	21820340000	0.00	536.75	0.00	0.00	0.00	536.75
63	01021	21820350000	479.00	0.00	0.00	0.00	0.00	0.00
63	01021	21820400000	2,039.69	269,595.33	201,037.03	1,515.72	0.00	472,148.08
63	01021	21820500000	0.00	172.05	0.00	0.00	0.00	172.05
63	01021	21820650000	0.00	706.66-	0.00	0.00	0.00	706.66-
63	01021	21820800000	0.00	0.00	1,185.78-	0.00	0.00	1,185.78-
63	01021	TOTAL AMT	2,056,399.80	2,899,866.27	745,643.48	83,110.27	100,203.21-	3,628,416.81
63	01021	TOTAL REC	421	296	125	27	15	463
63	01107	21820200000	173.17	0.00	0.00	0.00	0.00	0.00
63	01107	21820200000	303.58	0.00	0.00	0.00	0.00	0.00
63	01107	TOTAL AMT	476.75	0.00	0.00	0.00	0.00	0.00
63	01107	TOTAL REC	3					
63	01112	21F38850000	1,055.91-	0.00	0.00	45,183.57-	0.00	45,183.57-
63	01112	21820400000	500.00	314.00-	0.00	0.00	0.00	314.00-
63	01112	21820400000	22,950.84	0.00	207.00	0.00	0.00	207.00
63	01112	21820200000	3,057.26	0.00	0.00	0.00	0.00	0.00
63	01112	21820400000	1,216,278.36	5,741.64-	16,626.57-	0.00	0.00	22,368.21-
63	01112	TOTAL AMT	1,241,730.55	6,055.64-	16,419.57-	45,183.57-	0.00	67,658.78-
63	01112	TOTAL REC	87	4	8	3		15

Figure 29-13

INTERFUND PROCESSING SYSTEM - ACCOUNTING MANAGEMENT REPORT
(ACCOUNTS OFFICE)

{PRIVATE } RUN DATE 980414

INTERFUND PROCESSING SYSTEM
ACCOUNTING MANAGEMENT REPORT (ACCOUNTS OFFICE)

PCN HCL-130
ACTG DATE 803

-----CURRENT MONTH CLEARED DATA-----				-----UNCLEARED AMOUNT/RECORDS AGED IN DAYS-----				
AO	FSN	APPROPRIATION	AMOUNT	0-30 DAYS	31-120 DAYS	121-210 DAYS	OVER 210 DAYS	TOTAL
6A		21F38850000	\$979,279.67	\$13,564,445.68	\$1,991,549.76	\$1,477,430.69	\$560,378.61	\$17,593,804.74
6A		21F38859999	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	\$340.00
6A		97X4930AC25	\$0.00	\$23,155.73	\$18,929.44	\$22,948.29	\$19,925.60	\$84,959.06
6A		97X4930AC27	\$0.00	\$59,718.92	\$11,205.13	\$460,481.43	\$109,133.15	\$640,538.63
6A		97X4930AC38	\$0.00	\$50,657.60-	\$47,331.84-	\$17,154.51	\$10,993.44	\$69,859.49-
6A		97X4930AC47	\$0.00	\$0.00	\$23.51	\$0.00	\$261.34	\$284.85
6A		97X4930AC48	\$0.00	\$0.00	\$0.00	\$0.00	\$406.85	\$406.85
6A		97X4930AC6C	\$22,100.75	\$0.00	\$0.00	\$1,066.64-	\$1,066.64	\$0.00
6A		97X4930AC6D	\$5,282.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Figure 29-14

EXPLANATION FOR FIGURES 13 AND 14 BY COLUMN

-
- (1) Army major command (MACOM).
 - (2) Fiscal station being charged.
 - (3) Appropriation charged.
 - (4) Amount.
 - (5) Aging schedule with amounts.
 - (6) Total amount remaining uncleared for charged appropriation.

**CONSOLIDATED EXPENDITURE EDIT SYSTEM -
MONTHLY EDIT ACCEPTED REPORT**

{PRIVATE }CONSOLIDATED EXPENDITURE EDIT SYSTEM

RUN DATE 980227
RJN HCD 070

ACTG DATE 802

MONTHLY EDIT ACCEPTED REPORT

PAGE 5

ACCOUNTS OFFICE 40
SUBMITTER 49092
REPORT NUMBER

INTERFUND SEGMENT = SUMMARY BILLING CARDS

DOC ID	REC CNT	APPROPRIATION CREDITED	RIC	BILLED MILSTRIP	DTE CR	BILL NO	BILLING MILSTRIP	FD CD	APPROPRIATION CHARGED	AMOUNT	DTE CHG	BUY ID
FS1	001	97X4930.AC22	ACZ	W26W5N	801	B0090	W74V77	81	2182020.0000	854.00	801	
FS1	001	97X4930.AC22	ACZ	W28GPR	801	B0091	W74V77	V1	2182020.0000	43.04	801	
FS1	001	97X4930.AC22	ACZ	W28LUY	801	B0092	W74V77	71	2182020.0000	156.40	801	
FS1	001	97X4930.AC22	ACZ	W73QKK	801	B0093	W74V77	81	2182020.0000	659.58	801	
FS1	001	97X4930.AC22	ACZ	W28GPR	801	B0094	W74V77	VA	2182020.0000	14,523.19	801	
FS1	001	97X4930.AC22	ACZ	W74XNU	801	B0095	W74V77	71	2182020.0000	2,295.65	801	
TOTAL APPROPRIATION CHARGED										402,822.19		
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0204	W74V77	86	2182060.0000	80.40	801	
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0226	W74V77	86	2182060.0000	62.99	801	
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0247	W74V77	86	2182060.0000	4.50	801	
FS1	001	97X4930.AC22	ACZ	W74VAE	801	A0262	W74V77	86	2182060.0000	74.76	801	
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0276	W74V77	86	2182060.0000	6,520.00	801	
TOTAL APPROPRIATION CHARGED										6,742.65		
FS1	001	97X4930.AC22	ACZ	W74VAE	801	A0209	W74V77	82	2182065.0000	427.00		801
TOTAL APPROPRIATION CHARGED										427.00		
TOTAL REPORT NUMBER										411,141.64	RECORDS	162
TOTAL SUBMITTER										411,141.64	RECORDS	162

Figure 29-15

**CONSOLIDATED EXPENDITURE EDIT SYSTEM, MONTHLY ERROR REPORT, INTERFUND
SEGMENT - SUMMARY BILLING CARDS**

CONSOLIDATED EXPENDITURE EDIT SYSTEM													
RUN DATE 980227 RIN HCD070										ACTG DATE 802			
MONTHLY ERROR REPORT										PAGE 5			
ACCOUNTS OFFICE 40 SUBMITTER 49092 REPORT NUMBER				INTERFUND SEGMENT = SUMMARY BILLING CARDS									
DOC ID	REC CNT	APPROPRIATION CREDITED	RIC	BILLED MILSTRIP	DTE CR	BILL NO	BILLING MILSTRIP	FD CD	APPROPRIATION CHARGED	AMOUNT	DTE CHG	BUY ID	ERROR CODES
FS1	001	97X4930.AC22	ACZ	W28GPR	801	B0091	W74V77	V1	2182020.0000	43.04	801		46
FS1	001	97X4930.AC22	ACZ	W28LUI	801	B0092	W74V77	71	2182020.0000	156.40	801		46
FS1	001	97X4930.AC22	ACZ	W73QKK	801	B0093	W74V77	81	2182020.0000	659.58	801		46
FS1	001	97X4930.AC22	ACZ	W28GPR	801	B0094	W74V77	VA	2182020.0000	14,523.19	801		46
FS1	001	97X4930.AC22	ACZ	W74XNU	801	B0095	W74V77	71	2182020.0000	2,295.65	801		46
TOTAL APPROPRIATION CHARGED										402,438.25			
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0204	W74V77	86	2182060.0000	80.40	801		46
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0226	W74V77	86	2182060.0000	62.99	801		46
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0247	W74V77	86	2182060.0000	4.50	801		46
FS1	001	97X4930.AC22	ACZ		801	A0262	W74V77	86	2182060.0000	74.76	801		46
FS1	001	97X4930.AC22	ACZ	W80CMM	801	A0276	W74V77	86	2182060.0000	6,520.00	801		46
TOTAL APPROPRIATION CHARGED										6,742.65			
FS1	001	97X4930.AC22	ACZ	W74VAE	801	A0209	W74V77	82	2182065.0000	427.00	801		46
TOTAL APPROPRIATION CHARGED										427.00			
TOTAL REPORT NUMBER				NUMERIC ERROR RECORDS				161	410,757.70		ALPHA ERROR RECORDS		
								161					
TOTAL SUBMITTER				NUMERIC ERROR RECORDS					410,757.70		ALPHA ERROR RECORDS		

Figure 29-16

EXPLANATION FOR FIGURES 15 AND 16 BY COLUMN

- (1) Document identifier (FS1 represents the seller's charge and FS2 represents a credit).
- (2) Record count per bill by bill number.
- (3) Appropriation credited.
- (4) Routing Indicator Code (RIC) number.
- (5) The billed MILSTRIP.
- (6) The date of credit.
- (7) Bill number.
- (8) The billing MILSTRIP.
- (9) Fund Code.
- (10) Appropriation charged.
- (11) Amount.
- (12) Date charge.
- (13) Buyer identification number.
- (14) Error codes (see Appendix T).

INTERFUND SUSPENSE HISTORY -
TRANSACTIONS SUSPENDED BY SUBMITTER

MACOM 18	INTERFUND SUSPENSE HISTORY						PCN HCL-250	
SUBMITTER 01079	TRANSACTIONS SUSPENDED BY SUBMITTER						DECEMBER 1998	PAGE 18
SUSP APPN	OA	BILL NO	BUYER	SELLER	AMOUNT	ACCT DATE	TRC	
21 F38850000	18	NO244	W31LPY	SC0600	672.00	811	33C	
21 F38850000	18	NO245	W31LPY	SC0600	1,095.92	811	33C	
21 F38850000	18	NO246	W31LPY	SC0600	1,288.00	811	33C	
21 F38850000	18	NO248	W31LPY	SC0600	560.00	811	33C	
21 F38850000	18	NO250	W31LPY	SC0600	2,508.24	811	33C	
21 F38850000	18	NO252	W31LPY	SC0600	384.00	811	33C	
21 F38850000	18	NO255	W31LPY	SC0600	840.00	811	33C	
SELLER TOTAL SC0600					7,348.16			
21 F38850000	18	BO158	W31LN2	W33NYN	131.85	804	33C	
21 F38850000	18	BO200	W81ETN	W33NYN	2,454.30	804	33C	
SELLER TOTAL W33NYN					2,586.15			
REQUIRED 2947-R TOTAL					9,934.31			
SUBMITTER TOTAL					9,934.31			

Figure 29-17

INTERFUND SUSPENSE HISTORY
TRANSACTIONS CITING INVALID APPROPRIATIONS

{PRIVATE		INTERFUND SUSPENSE HISTORY					PCN HCL-250		
}MACOM 03									
		TRANSACTIONS SUBMITTED CITING INVALID APPROPRIATIONS							
SUBMITTER 02086							MARCH 1998	PAGE 4	
SUSP APPN	OA	BILL NO.	BUYER	SELLER	AMOUNT	INVAL APPN	ACCT DATE	TRC	
21 F38850000	03	N0B01	002086	ADJUST	17.85	21 X50590000	808	33C	
21 F38850000	03	N0B11	002086	ADJUST	210.00	21 X50950000	809	33C	
21 F38850000	03	B0052	W61DEV	WX3JNC	159.63	21 320200000	810	33C	
		DEPT UNCLEARED INVALIDS			387.48				
		TOTAL			387.48				

Figure 29-18

EXPLANATION FOR FIGURES 17 AND 18 BY COLUMN

- (1) Suspense accounts charged--transactions should not remain in suspense over 90 days without some action being initiated.
- (2) OA.
- (3) Number assigned billing by seller activity.
- (4) Activity responsible for clearing the charges.
- (5) Activity that initiates the selling transaction.
- (6) Dollar value of suspended transactions.
- (7) Date item processed into suspense account.
- (8) Type of record submitted.
- (9) Invalid appropriation submitted.

ARMY CROSS DISBURSING UNRECONCILED INPUT DATA

ARMY CROSS DISBURSING UNRECONCILED INPUT DATA FOR ACCOUNTING MONTH MAR 98																RUN DATE 980413	
SUBMITTER 5056																	
APPROP LIMIT		OA	R D	FSN	ARMY T/L	DSSN T/L	D AO	DO O	ACTG DATE	AMS	VOU NR	CSCFA-302 AMOUNT	CSCFA-110 AMOUNT	NET DIFFERENCE			
17 811070000		00	0	000000	F4	5056	F1	57	1	803	803		300.00				
17 811070000		00	0	000000	F1	5056	F1	57	1	803	803	300.00					
												300.00	300.00	.00			
17 811070000		00	0	000000	F4	5056	F1	57	1	803	803		118.50				
17 811070000		00	0	000000	F1	5056	F1	57	1	803	803	118.50					
												118.50	118.50	.00			
17 811070000		00	0	000000	F4	5056	F1	57	1	803	803		123.06				
17 811070000		00	0	000000	F4	5056	F1	57	1	803	803	123.06					
												123.06	123.06	.00			
17 814530000		00	0	000000	F4	5056	F1	57	1	803	803		2,907.24-				
17 814530000		00	0	000000	F1	5056	F1	57	1	803	803	2,907.24-					
17 814530000		00	0	000000	F2	5056	F1	57	1	803	803	830.50					
												2,076.74-	2,907.24-	830.50			
17 811050000		00	0	000000	F4	5056	F1	57	1	803	803		6700.49				
17 811050000		00	0	000000	F2	5056	F1	57	1	803	803	3,160.28					
17 811050000		00	0	000000	F1	5056	F1	57	1	803	803	6,700.49					
												9,860.77	6,700.49	3,160.28			
17 811070000		00	0	000000	F4	5056	F1	57	1	803	803		1,621.90				
17 811070000		00	0	000000	F1	5056	F1	57	1	803	803	1,621.90					
17 811070000		00	0	000000	F2	5056	F1	57	1	803	803	245.00					
												1,866.90	1,621.90	245.00			

Explanation.

- (1) Appropriation/limitation (for example, 17, 57, 97).
- (2) OA (for this report, OA is always indicated by zeros).
- (3) Reimbursement designator code (0 = disbursement, 7 = reimbursement).
- (4) FSN of other service/agency.
- (5) Transmittal number assigned by DFAS Center for Sustaining Forces - Indianapolis.
- (6) DSSN.
- (7) Transmittal number assigned by the DSSN making the disbursement.
- (8) AO number of submitter (DSSN).
- (9) Disbursing office code is a one-position code representing the service that performed the disbursement (1 = Army).
- (10) Calendar year and month of transaction.
- (11) Accounting date expressed in calendar year terms.
- (12) Used for FMS transactions to report case and line number.
- (13) Used for FMS transactions to report voucher number.
- (14) Amounts reported to DFAS Center for Sustaining Forces - Indianapolis on the RCS CSCFA-302 report.
- (15) Amounts processed by DFAS Center for Sustaining Forces - Indianapolis from the RCS CSCFA-110 cross-disbursing reports received from the DSSNs.
- (16) Difference between the RCS CSCFA-302 and the RCS CSCFA-110 reports (column 16 minus column 17).

Figure 29-19

**CONSOLIDATED EXPENDITURE REPORTING SYSTEM -
PART 1. DISBURSING OFFICERS DEPOSIT FUND ACTIVITY BY DSSN**

{PRIVATE }CONSOLIDATED EXPENDITURE REPORTING SYSTEM
PART I DISBURSING OFFICER DEPOSIT FUND ACTIVITY

PCN HCJ-060
MACOM 6A

ACCOUNTING DATE NOVEMBER 1998

DSSN/FSN	APPROPRIATION/LIMIT	OA	BALANCE PRIOR MONTH (* = 90 TO 180 DAYS, ** = OVER 180 DAYS)	CURRENT MONTH REIMBURSEMENTS	CURRENT MONTH DISBURSEMENTS	CURRENT MONTH BALANCE AGE
6576	21 F38751111	6P	929,667.94	12,707.12	70,168.13	987,128.95
42037	21 F38751111	6P	999,836.07-	.00	.00	999,836.07-
	SUB TOTAL		70,168.13-	12,707.12	70,168.13	12,707.12-
6576	21 F38801908	6P	17,340.38	.00	.00	17,340.38
42037	21 F38801908	6P	15,793.67-	.00	966.60-	16,760.27-
	SUB TOTAL		1,546.71	.00	966.60	580.11
6576	21 F38801909	6P	29,513.02	.00	.00	29,513.02
42037	21 F38801909	6P	28,096.42-	.00	.00	28,096.42-
	SUB TOTAL	6P	1,416.60	.00	.00	1,416.60
6576	21 F38801910	6P	5,326.15	.00	.00	5,326.15
6576	21 F38801911	6P	.00	.00	10,798.24	10,798.24
6576	21 F38802901	6P	432.46	.00	.00	432.46
6576	21 X60500000	6P	58,025.00	75,288.75-	58,025.00	75,288.75-
6576	21 X62751000	6P	627,913.33	929,352.15-	627,618.16	929,647.32
6576	21 X68750000	6P	19,904.26-	85,788.91-	65,521.67	40,171.50-
6576	21 X68756001	6P	1,605.82-	2,360,913.57-	2,357,005.98	5,513.41-
6576	21 X68756002	6P	.00	1,186,729.44-	1,186,739.98	10.54
6576	21 X68758900	6P	4,000.36	3,321,137.94-	2,212,935.26	1,104,202.32-
TOTAL DSSN/FSN			760,664.26-	7,976,147.88-	6,587,845.82	2,148,966.32-

Explanation by Column.

- | | |
|--|--|
| (1) DSSN/FSN. | (5) The current month's reimbursements. |
| (2) The accounting classification of the deposit fund. | (6) The current month's disbursements. |
| (3) OA. | (7) Current month's balance (column 5 plus column 6 less column 7 = column 8). |
| (4) The prior month's balance. | |

Figure 29-20

**CONSOLIDATED ANALYSIS OF DA
FOREST PRODUCTS SALES PROGRAM**

CONSOLIDATED ANALYSIS OF FOREST PRODUCTS SALES PROGRAM
FOR THE PERIOD ENDING SEP 30, 1998

{PRIVATE }		INSTALLATION/				INSTALLATION/				ALLOCATED		BALANCE
CORPS DIST	FACILITY NAME	ST	FAC EXPENSES	DIV/DIST EXPENSES	TOTAL EXPENSES	FAC SALES	DIV/DIST SALES	TOTAL SALES	NET PROCEEDS	PROCEEDS (COUNTY)	STATE ENTITLEMENT	PROCEEDS AVAILABLE
ALBUQUERQUE	FT BLISS	NM,TX	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
KANSAS CITY	FT LEAVENWORTH	KS	15,342.54	.00	15,342.54	4,905.00	.00	4,905.00	(10,437.43)	(10,437.54)	.00	(10,437.54)
KANSAS CITY	FT LEONARD WOOD	MO	49,997.33	2,500.00	52,497.33	2,195.00	25,754.19	23,949.19	(23,548.14)	(23,548.14)	.00	(23,548.14)
LOUISVILLE	FT BEN HARRISON	IN	5,000.00	5,031.83	10,032.63	932.00	.00	532.00	(9,099.33)	(9,099.33)	.00	(9,099.33)
LOUISVILLE	FT KNOX	KY	125,900.00	17,391.65	143,291.55	3,248.00	87,784.78	91,032.78	(52,258.77)	(52,258.77)	.00	(52,258.77)
MOBILE	FT BENNING	GA	409,937.72	159,753.00	579,690.72	.00	525,385.48	525,885.48	(54,233.44)	(54,305.24)	.00	(54,305.24)
MOBILE	FT MCCLELLAN	AL	123,000.00	22,367.52	145,367.52	432.00	139,702.08	40,134.08	(5,233.44)	(5,233.44)	.00	(5,233.44)
MOBILE	FT RUCKER	AL	247,573.04	74,802.55	322,455.69	460.00	538,181.17	533,641.47	216,185.48	216,185.48	85,474.19	129,711.29
NEW YORK	FT DIX	NJ	9,792.70	.00	9,792.70	1,211.00	.00	1,211.00	(8,581.70)	(8,581.70)	.00	(8,581.70)
NORFOLK	FT BELVOIR	VA	.00	17,102.41	17,102.41	9,017.55	.00	9,017.55	(8,084.96)	(8,084.96)	.00	(8,084.96)
NORFOLK	FT EUSTIS	VA	23,177.78	.00	28,177.78	1,990.00	.00	1,990.00	(26,187.78)	(26,187.78)	.00	(26,187.78)
NORFOLK	FT LEE	VA	440.00	1,045.34	1,495.94	47.20	43,530.00	43,571.20	42,091.86	42,091.86	16,736.74	25,255.12
NORFOLK	FT STORY	VA	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
SAVANNAH	FT GORDON	GA	149,999.13	20,831.61	170,830.54	3,580.00	90,743.85	94,323.85	(76,506.79)	(76,506.79)	.00	(76,506.79)
SAVANNAH	FT JACKSON	SC	166,267.27	46,430.56	212,697.93	.00	243,401.46	234,401.45	21,703.53	21,703.53	8,631.41	13,022.12
TULSA	FT SILL	OK,TX	2,000.00	.00	2,000.00	3,322.00	.00	3,322.00	1,322.00	1,321.39	528.56	792.83
TRADOC	GRAND TOTAL		1,333,427.51	371,335.47	1,710,762.98	3,339.75	1,635,483.01	1,717,822.76	7,058.78	7,058.17	112,520.90	(105,452.74)
NSTL												
MOBILE	NSTL	MS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
COMMAND	GRAND TOTAL		5,862,695.11	1,807,349.77	7,470,944.88	94,252.06	8,100,587.74	8,194,839.80	724,794.92	724,794.31	853,684.70	(128,890.39)
		INSTALLATION/				INSTALLATION/				ALLOCATED		BALANCE
CORPS DISTRICT			FAC EXPENSES	DIV/DIST EXPENSES	TOTAL EXPENSES	FAC SALES	DIV/DIST SALES	TOTAL SALES	NET PROCEEDS	PROCEEDS (COUNTY)	STATE ENTITLEMENT	PROCEEDS AVAILABLE
AMC			1,192,150.81	181,142.15	1,373,293.96	14,093.61	875,319.37	889,413.58	(483,880.38)	(483,880.38)	19,811.58	(503,691.96)
FORSYTH			3,085,783.37	1,013,201.59	4,098,984.96	40,598.45	5,435,161.41	5,475,759.90	76,774.90	76,774.90	717,474.42	859,300.48
ISC			10,000.00	.00	10,000.00	7,555.25	.00	7,565.25	(2,434.75)	(2,434.75)	.00	(2,434.75)
ARNG			200.64	80,681.42	180,882.06	.00	52,312.25	52,312.25	(128,589.81)	(128,589.81)	977.02	(129,546.83)
USMA			41,192.78	2,531.38	43,654.16	655.00	50,261.10	50,916.10	7,251.94	7,251.94	2,900.78	4,351.16
MTMC			.00	52,455.76	52,455.76	.00	1,050.00	1,050.00	(51,405.76)	(51,405.76)	.00	(51,405.76)
TRADOC			1,333,421.51	377,336.47	1,710,763.98	31,339.75	1,685,483.01	1,717,882.76	7,058.17	7,058.17	112,520.90	(105,462.76)
NSTL			.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
COMMAND												
GRAND TOT			5,662,695.11	1,807,349.77	7,470,044.88	94,252.00	8,100,587.74	8,194,839.80	724,794.92	724,794.31	853,684.70	(128,890.39)

Figure 29-21

**MILITARY PAYROLL VOUCHER BALANCING AND
RCS CSCFA-302 RECONCILIATION REPORT**Report Date : 980410
ADSN 5040
ACCOUNTING YR/MO 9804

VOUCHER BALANCING / MAFR RECONCILIATION REPORT

PCN : MP-19-173

PAGE NO : 057
CLERK CODE

**** SECTION I - VOUCHER DATA ****

VOUCHER DATE	VOUCHER NUMBER	CLEAR ACCT	SSAN	NAME	AMOUNT	OUTPUT CODE	REJECT / RECYCLE CODES	F-ID A-IN	UPDATE NUMBER	INPUT ADSN
980409	P0001052	530	242175330	PITT	345.00- 0.00	G		PA03	12	5040
980409	P0001053	530	999999999	A	2,700.00	G		PZ03	04	5040
			224255779	PETER	2,700.00- 0.00	G		PA03	12	5040
980410	CP000077	510	999999999	A	300.04	G		C903	04	5040
			479361773	DERUY	300.04-	G	IBW	C203	04	5040
980410	CT000829	530	999999999	A	551.80 551.80	* G		C903	04	5040
			150660841	WILLI	551.80	E	DAH	C203	DM	5040
980410	P0001054	530	999999999	A	2,250.00	G		PZ03	04	5040
			469666197	SODER	2,250.00- 0.00	G		PA03	13	5040

**** SECTION II - RECONCILIATION DATA ****

CLEAR ACCT	MAFR AMOUNT	TOTAL VOUCHER AMOUNT	DIFFERENCE
510	0.00	11,556.35	11,556.35-
530	0.00	325,769.09	325,769.09-

**** SECTION III - ADJUSTMENTS TO MAFR ****

VOUCHER DATE	VOUCHER	CLEAR ACCT	SSAN	NAME	AMOUNT	REJECT / RECYCLE CODES	UPDATE NUMBER	ACTN CODE
-----------------	---------	---------------	------	------	--------	------------------------	------------------	--------------

**** SECTION IV - SUMMARY ****

PART I - OUT OF BALANCE VOUCHERS

NUMBER OF VOUCHERS	TERM
0	FUTURE
8	0-7 DAYS
18	8-15 DAYS
2	16-30 DAYS
28	SUB TOTAL
0	31-60 DAYS
1	OVER 60 DAYS
29	TOTAL

PART II - CURRENT PERIOD IN BALANCE

Figure 29-22

**MILITARY PAYROLL VOUCHER BALANCING AND
RCS CSCFA-302 RECONCILIATION REPORT (CONTINUED)**

PART III - MAFR / DJMS RECONCILIATION

YEAR MONTH	CLEAR ACCT	MAFR AMOUNT	TOTAL VOUCHER AMOUNT	DIFFERENCE
9804	510	0.00	11,556.35	11,556.35-
9804	530	0.00	325,769.09	325,769.09-
9803	510	0.00	54,330.85	54,330.85-
9803	530	0.00	1,317,856.87	1,317,856.87-
9802	510	66,554.69	66,554.69	0.00
9802	530	1,135,646.79	1,135,646.79	0.00
9801	510	70,717.59	70,717.59	0.00
9801	530	738,054.91	737,936.44	118.47

**** END OF REPORT ****

Explanation by Column.

- | | |
|---|---|
| (1) Voucher number of transaction. | (7) Reject/Recycle Code - Error code indicating why transaction is rejected/recycled. |
| (2) Clearing account (510 = officer, 530 = enlisted) | (8) Format-ID/Action Indicator. |
| (3) Social Security Account Number. | (9) Update number - JUMPS reference number. |
| (4) Name of military member. | (10) Input ADSN -- DSSN inputting transaction. |
| (5) Amount of payment/collection. | |
| (6) Output code - internal system code indicating where transaction was posted. | |

Figure 29-22 (Continued)

**GENERAL LEDGER RECONCILIATION EXCEPTION DATA REPORT -
EXPENDITURE RECONCILIATIONS**

PCN HFS-440

PBAS - GENERAL LEDGER

PAGE X

RECONCILIATION EXCEPTION DATA REPORT

ACTG DATE JAN 98

FSN XXXXX

PART 1 - EXPENDITURE RECONCILIATIONS

CSCFA 302-T, CSCFA-304, RCS TREAS-1061

RECONCILIATION FORMULA E005

-32A-33A-33B-33G-33H-34A-36A-36B-36C-36D-61S = 1012**-1012*P

APPROPRIATION/LIMIT/ASN 17 61453.0000

OPERATING AGENCY 00

	FDRI	AMOUNT	GLAC	AMOUNT	ADJ AMOUNT
	36B	405.00-	101200		405.00
			101500		405.00-
TOTAL		405.00			405.00

RECONCILIATION FORMULA E006

-27K-27L = 1014**-1014*P

APPROPRIATION/LIMIT/ASN 21 92032.0000

OPERATING AGENCY 63

	FDRI	AMOUNT	GLAC	AMOUNT	DIFFERENCE
	36B		101400	40,565.14	
TOTAL				40,565.14	40,565.14-

REPORT ELEMENTS AND GLACS NOT SHOWN PER THE RECONCILIATION SEQUENCE NUMBERS ABOVE
EQUAL NONSUBMISSION OR A SUBMISSION VALUE OR ZERO.

Figure 29-23

**GENERAL LEDGER RECONCILIATION EXCEPTION DATA REPORT -
GLAC RECONCILIATIONS**

PCN HFS-460

PBAS - GENERAL LEDGER
RECONCILIATION EXCEPTION DATA REPORT
FSN XXXXX
PART 3 - GLAC RECONCILIATION

PAGE X
ACTG DATE JAN 98

RECONCILIATION FORMULA G002

425100 + 425200 = 131100 + 131200 + 131300 + 131400 + 131900 + 361000

APPROPRIATION/LIMIT 21 92010.0000

OPERATING AGENCY 63

GLAC	AMOUNT	GLAC	AMOUNT	VARIANCE
		131300	403.00	
TOTAL			403.00	403.00-

RECONCILIATION FORMULA G002

425100 + 425200 = 131100 + 131200 + 131300 + 131400 + 131900 + 361000

APPROPRIATION/LIMIT 21 92020.0000

OPERATING AGENCY

GLAC	AMOUNT	GLAC	AMOUNT	VARIANCE
		131300	39.00	
TOTAL			39.00	39.00-

RECONCILIATION FORMULA G002

425100 + 425200 = 131100 + 131200 + 131300 + 131400 + 131900 + 361000

APPROPRIATION/LIMIT 21 92010.0000

OPERATING AGENCY

GLAC	AMOUNT	GLAC	AMOUNT	VARIANCE
		131300	1,600.89	
TOTAL			1,600.89	1,600.89-

REPORT ELEMENTS AND GLACS NOT SHOWN PER THE RECONCILIATION SEQUENCE NUMBERS ABOVE
EQUAL NONSUBMISSION OR A SUBMISSION VALUE OR ZERO.

Figure 29-24

RECONCILIATION EXCEPTION DATA REPORT -
GLAC RECONCILIATIONS

RECONCILIATION EXCEPTION DATA REPORT STATISTICS					
PCN HFS-460			ACCTG DATE JAN 98		
FSN	ALGORITHM	MATCHED	UNMATCHED	TOTAL	% UNMATCHED
XXXXXX	G001	277	16	293	94.53
	G002	127	0	127	100.00
	G003	73	119	192	38.02
	G004	225	10	235	95.74
	G005	65	0	65	100.00
	G006	623	5	628	99.20
	G007	183	0	183	100.00
TOTALS		1573	150	1723	89.64

Figure 29-25

**GENERAL LEDGER RECONCILIATION EXCEPTION DATA REPORT -
(FSN LEVEL TRC TO GLAC RECONCILIATION)**

GLPC 101 PBAS - GENERAL LEDGER PAGE 1
08/04/98 RECONCILIATION EXCEPTION DATA REPORT ACTG DATE 30 JUN 1998
FSN XXXXX

DPT FY	BS	LMT	OA	ASN	FSN	TRC	TRC AMOUNT	GLAC	GLAC AMOUNT	DIFFERENCE SUM (TRC- GLAC)
--------	----	-----	----	-----	-----	-----	---------------	------	-------------	----------------------------------

FS01. ACCOUNTS RECEIVABLE FEDERAL AGENCIES CURRENT TRC(CH+ DH) AND AMS < > 09** OR N**
-GLAC(1311**+ 1312**)

21	98	2020	0000	17	6725	30145	DH	44,479.65	131120	43,744.98
----	----	------	------	----	------	-------	----	-----------	--------	-----------

TOT	44,479.65	44,647.15	734.67
-----	-----------	-----------	--------

FS02. ACCOUNTS RECEIVABLE PUBLIC TRC(CH+ DH) AND AMS < > 09** AND RSC = 9** OR N** - GLAC(131300)

21	98	2020	0000	17	6725	30145	DH	40,170.94	131300	40,003.44
----	----	------	------	----	------	-------	----	-----------	--------	-----------

TOT	40,170.94	40,003.44	167.50
-----	-----------	-----------	--------

FS03. ACCOUNTS PAYABLE FEDERAL AGENCIES TRC(1V) AND WGC = 1-
GLAC(2111**+2112**+131510+131520)

21	98	2020	0000	17	6725	30145	1V	11,819.44	211120	-11,704.34
----	----	------	------	----	------	-------	----	-----------	--------	------------

TOT	11,819.44	13,491.38	115.10
-----	-----------	-----------	--------

FS04. ACCOUNTS PAYABLE PUBLIC TRC(1V) AND WGC< > 1
GLAC(211300+ 211400+ 211500+ 213000+ 221100+ 221200+ 221300+ 221400+ 131600)

21	98	2020	0000	17	6725	30145	1V	126,205.04	211300	-62,827.57
----	----	------	------	----	------	-------	----	------------	--------	------------

221300 -62,590.40

TOT	126,205.04	125,417.97	787.07
-----	------------	------------	--------

Figure 29-26